

Date: February 23, 2014

Staff Report

From: Amy Hill

RE: February 2014 Liquor Operations Financial Statements

Please find attached the February 2014 financial statements.

Total consolidated net income was a loss of (\$1,706.49). Year to date income is \$24,001.32.

On Sale – Net loss of (\$1,828.24). Revenue was just below \$57,000 for the month. As I stated in the January financials, I believed that we would have an inventory/COGS correction in February and I was right. Credit in Training/Education as Lori could not make the MMBA training so we got our money back. Higher than normal utilities as January's water bill was not received until after I had done the financials, so there are two month's worth of water bills in February.

Off Sale – Net income of \$121.75. Revenue was just above \$133,000 for the month. With the short month we will be reporting lower profit than in a usual month. Advertising is a little higher than normal as we missed a payment in 2013 that we had to correct in 2014.

**City of Stacy
Monthly P & L Summary
2014 Consolidated**

	Month						
	January	February	March	April	May	June	YTD
Sales							
On Sale							
Beer	22,450.71	18,434.86	0.00	0.00	0.00	0.00	40,885.57
Banquet	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquor	13,492.22	12,973.89	0.00	0.00	0.00	0.00	26,466.11
Wine	620.38	508.75	0.00	0.00	0.00	0.00	1,129.13
Cigarettes	287.68	305.66	0.00	0.00	0.00	0.00	593.34
Food	21,651.66	20,541.31	0.00	0.00	0.00	0.00	42,192.97
Miscellaneous	1,776.83	1,787.66	0.00	0.00	0.00	0.00	3,564.49
Total On Sale	60,279.48	54,552.13	0.00	0.00	0.00	0.00	114,831.61
Off Sale							
Beer	65,393.26	61,810.86	0.00	0.00	0.00	0.00	127,204.12
Liquor	48,503.01	45,144.19	0.00	0.00	0.00	0.00	93,647.20
Wine	19,926.63	19,624.08	0.00	0.00	0.00	0.00	39,550.71
Mix	3,160.54	3,301.21	0.00	0.00	0.00	0.00	6,461.75
Cigarette/Tobacco	3,801.03	3,473.55	0.00	0.00	0.00	0.00	7,274.58
Other	(128.85)	(143.10)	0.00	0.00	0.00	0.00	(271.95)
Total Off Sale	140,655.62	133,210.79	0.00	0.00	0.00	0.00	273,866.41
ATM Income	761.85	750.95	0.00	0.00	0.00	0.00	1,512.80
Pull Tab Income	1,672.20	1,512.10	0.00	0.00	0.00	0.00	3,184.30
Vending Income	1,243.00	512.00	0.00	0.00	0.00	0.00	1,755.00
Total All Sales	204,612.15	190,537.97	0.00	0.00	0.00	0.00	395,150.12
Cost of Goods Sold							
On Sale Liquor/Misc	6,132.48	14,326.34	0.00	0.00	0.00	0.00	20,458.82
On Sale Food	7,730.07	8,971.68	0.00	0.00	0.00	0.00	16,701.75
Off Sale	103,083.86	106,745.68	0.00	0.00	0.00	0.00	209,829.54
Off Sale Delivery	812.37	890.21	0.00	0.00	0.00	0.00	1,702.58
Total COGS	117,758.78	130,933.91	0.00	0.00	0.00	0.00	248,692.69
Gross Profit	86,853.37	59,604.06	0.00	0.00	0.00	0.00	146,457.43
Expenses							
Advertising	686.19	1,426.04	0.00	0.00	0.00	0.00	2,112.23
Cash Short/(Over)	209.93	89.33	0.00	0.00	0.00	0.00	299.26
Accounting/Auditing	1,150.00	1,150.00	0.00	0.00	0.00	0.00	2,300.00
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communications	603.16	714.89	0.00	0.00	0.00	0.00	1,318.05
Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	5,671.64	5,585.54	0.00	0.00	0.00	0.00	11,257.18
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fees/Service Charges	3,789.68	3,226.03	0.00	0.00	0.00	0.00	7,015.71
Insurance	2,453.55	2,453.55	0.00	0.00	0.00	0.00	4,907.10
Licenses & Permits	247.55	247.55	0.00	0.00	0.00	0.00	495.10
Maintenance	898.85	1,700.82	0.00	0.00	0.00	0.00	2,599.67
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Music & Bar Entertainment	2,410.00	1,217.00	0.00	0.00	0.00	0.00	3,627.00
Payroll Expenses	28,418.94	27,293.60	0.00	0.00	0.00	0.00	55,712.54
Employee 457 Plan Benefit	1,168.46	1,168.46	0.00	0.00	0.00	0.00	2,336.92
Unemployment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postage & Delivery	93.84	0.00	0.00	0.00	0.00	0.00	93.84
Professional Services	0.00	30.00	0.00	0.00	0.00	0.00	30.00
Rent	681.58	681.58	0.00	0.00	0.00	0.00	1,363.16
Repairs	893.03	525.00	0.00	0.00	0.00	0.00	1,418.03
Sales Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Shipping/Freight	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	961.71	1,809.84	0.00	0.00	0.00	0.00	2,771.55
Training/Education	0.00	-338.00	0.00	0.00	0.00	0.00	(338.00)
Travel & Ent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	3,594.42	6,019.70	0.00	0.00	0.00	0.00	9,614.12
Total Expenses	53,932.53	55,000.93	0.00	0.00	0.00	0.00	108,933.46
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	(85.82)	(67.34)	0.00	0.00	0.00	0.00	(153.16)
Interest Expense	6,648.85	6,376.96	0.00	0.00	0.00	0.00	13,025.81
Prior Period Expense					0.00		0.00
Bond Issuance Fee	650.00	0.00	0.00	0.00	0.00	0.00	650.00
Net Income	25,707.81	(1,706.49)	0.00	0.00	0.00	0.00	24,001.32

normal avg
28% 26%
40% 43%
77% 76%

**City of Stacy
Monthly P&L Summary
2014 On Sale**

	Month						YTD
	January	February	March	April	May	June	
Sales							
On Sale							
Beer	22,450.71	18,434.86					40,885.57
Banquet							0.00
Liquor	13,492.22	12,973.89					26,466.11
Wine	620.38	508.75					1,129.13
Cigarettes	287.68	305.66					593.34
Food	21,651.66	20,541.31					42,192.97
Miscellaneous	1,776.83	1,787.66					3,564.49
Total On Sale	60,279.48	54,552.13	0.00	0.00	0.00	0.00	114,831.61
Off Sale							
Beer							0.00
Liquor							0.00
Wine							0.00
Mix							0.00
Cigarette/Tobacco							0.00
Other							0.00
Total Off Sale	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ATM Income	698.40	626.40					1,324.80
Pull Tab Income	1,672.20	1,512.10					3,184.30
Vending Income	1,243.00	512.00					1,755.00
Total All Sales	63,893.08	57,202.63	0.00	0.00	0.00	0.00	121,095.71
Cost of Goods Sold							
On Sale Liquor/Misc	6,132.48	14,326.34					20,458.82
On Sale Food	7,730.07	8,971.68					16,701.75
Off Sale							0.00
Off Sale Delivery							0.00
Total COGS	13,862.55	23,298.02	0.00	0.00	0.00	0.00	37,160.57
Gross Profit	50,030.53	33,904.61	0.00	0.00	0.00	0.00	83,935.14
Expenses							
Advertising	281.85	615.00					896.85
Cash Short/(Over)	30.75	(20.79)					9.96
Accounting/Auditing	575.00	575.00					1,150.00
Bad Debt							0.00
Communications	419.87	509.22					929.09
Computer Expense							0.00
Depreciation	3,227.23	3,198.90					6,426.13
Dues & Subscriptions							0.00
Fees/Service Charges	797.50	777.42					1,574.92
Insurance	1,465.38	1,465.38					2,930.76
Licenses & Permits	49.58	49.58					99.16
Maintenance	735.59	1,422.44					2,158.03
Miscellaneous							0.00
Music & Bar Entertainment	2,410.00	1,217.00					3,627.00
Payroll Expenses	15,311.25	14,628.37					29,939.62
Employee 457 Plan Benefit	436.51	436.51					873.02
Unemployment Benefits							0.00
Postage & Delivery							0.00
Professional Services		30.00					30.00
Rent							0.00
Repairs	893.03	525.00					1,418.03
Sales Tax Expense							0.00
Shipping/Freight							0.00
Supplies	900.52	1,750.00					2,650.52
Training/Education		-338.00					(338.00)
Travel & Ent							0.00
Utilities	2,364.96	4,352.91					6,717.87
Total Expenses	29,899.02	31,193.94	0.00	0.00	0.00	0.00	61,092.96
Other Income							0.00
Interest Income	(44.80)	(35.26)					(80.06)
Interest Expense	4,733.54	4,574.17					9,307.71
Bond Issuance Fee	550.00						550.00
Net Income	14,892.77	(1,828.24)	0.00	0.00	0.00	0.00	13,064.53

normal avg
28% 26%
40% 43%

**City of Stacy
Monthly P & L Summary
2014 Off Sale**

	Month						YTD
	January	February	March	April	May	June	
Sales							
On Sale							
Beer							0.00
Banquet							0.00
Liquor							0.00
Wine							0.00
Cigarettes							0.00
Food							0.00
Miscellaneous							0.00
Total On Sale	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Off Sale							
Beer	65,393.26	61,810.86					127,204.12
Liquor	48,503.01	45,144.19					93,647.20
Wine	19,926.63	19,624.08					39,550.71
Mix	3,160.54	3,301.21					6,461.75
Cigarette/Tobacco	3,801.03	3,473.55					7,274.58
Other	(128.85)	(143.10)					(271.95)
Total Off Sale	140,655.62	133,210.79	0.00	0.00	0.00	0.00	273,866.41
ATM Income	63.45	124.55					188.00
Pull Tab Income							0.00
Vending Income							0.00
Total All Sales	140,719.07	133,335.34	0.00	0.00	0.00	0.00	274,054.41
Cost of Goods Sold							
On Sale Liquor/Misc							0.00
On Sale Food							0.00
Off Sale	103,083.86	106,745.68					209,829.54
Off Sale Delivery	812.37	890.21					1,702.58
Total COGS	103,896.23	107,635.89	0.00	0.00	0.00	0.00	211,532.12
Gross Profit	36,822.84	25,699.45	0.00	0.00	0.00	0.00	62,522.29
Expenses							
Advertising	404.34	811.04					1,215.38
Cash Short/(Over)	179.18	110.12					289.30
Accounting/Auditing	575.00	575.00					1,150.00
Bad Debt							0.00
Communications	183.29	205.67					388.96
Computer Expense							0.00
Depreciation	2,444.41	2,386.64					4,831.05
Dues & Subscriptions							0.00
Fees/Service Charges	2,992.18	2,448.61					5,440.79
Insurance	988.17	988.17					1,976.34
Licenses & Permits	197.97	197.97					395.94
Maintenance	163.26	278.38					441.64
Miscellaneous							0.00
Music & Bar Entertainment							0.00
Payroll Expenses	13,107.69	12,665.23					25,772.92
Employee 457 Plan Benefit	731.95	731.95					1,463.90
Unemployment Benefits							0.00
Postage & Delivery	93.84						93.84
Professional Services							0.00
Rent	681.58	681.58					1,363.16
Repairs							0.00
Sales Tax Expense							0.00
Shipping/Freight							0.00
Supplies	61.19	59.84					121.03
Training/Education							0.00
Travel & Ent							0.00
Utilities	1,229.46	1,666.79					2,896.25
Total Expenses	24,033.51	23,806.99	0.00	0.00	0.00	0.00	47,840.50
Other Income							0.00
Interest Income	(41.02)	(32.08)					(73.10)
Interest Expense	1,915.31	1,802.79					3,718.10
Prior Period Expense							0.00
Bond Issuance Fee	100.00						100.00
Net Income	10,815.04	121.75	0.00	0.00	0.00	0.00	10,936.79

normal avg
77% 76%

CITY OF STACY

Balance Sheet

Current Period: February 2014

Account	Last Dim Descr	Begin Yr	MTD Debit	MTD Credit	YTD Debit	YTD Credit	Current Balance
FUND 620 STACY BAR & GRILL							
!G 620-10100	Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 620-10102	Cash - Liquor	\$0.00	\$57,210.64	\$57,210.64	\$121,491.04	\$121,491.04	\$0.00
!G 620-10103	Cash - Liquor - Imprest Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 620-10104	Cash - Liquor - ATM Account	\$0.00	\$629.66	\$629.66	\$1,331.95	\$1,331.95	\$0.00
!G 620-10106	Liquor - Savings Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 620-20200	Accounts Payable	\$0.00	\$9,556.19	\$9,556.19	\$21,004.90	\$21,004.90	\$0.00
!G 620-25300	Unreserved Fund Balance	\$0.00	\$120,094.86	\$120,094.86	\$235,691.24	\$235,691.24	\$0.00
<i>FUND 620 STACY BAR & GRILL</i>		\$0.00	\$187,491.35	\$187,491.35	\$379,519.13	\$379,519.13	\$0.00
FUND 621 STACY WINE & SPIRITS							
G 621-10102	Cash - Liquor	\$0.00	\$134,365.07	\$134,365.07	\$275,812.20	\$275,812.20	\$0.00
G 621-10103	Cash - Liquor - Imprest Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G 621-10104	Cash - Liquor - ATM Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G 621-10106	Liquor - Savings Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G 621-10113	Cash - Liquor - ATM Off Sale	\$0.00	\$124.63	\$124.63	\$188.19	\$188.19	\$0.00
G 621-20200	Accounts Payable	\$0.00	\$4,641.67	\$4,641.67	\$8,792.69	\$8,792.69	\$0.00
G 621-25300	Unreserved Fund Balance	\$0.00	\$272,506.03	\$272,506.03	\$548,623.35	\$548,623.35	\$0.00
<i>FUND 621 STACY WINE & SPIRITS</i>		\$0.00	\$411,637.40	\$411,637.40	\$833,416.43	\$833,416.43	\$0.00
FUND 622 ON & OFF SALE COMBINED							
!G 622-10100	Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-10102	Cash - Liquor	\$431,448.71	\$324,361.71	\$317,280.35	\$669,653.29	\$762,563.58	\$338,538.42
!G 622-10103	Cash - Liquor - Imprest Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-10104	Cash - Liquor - ATM Account	\$22,576.36	\$33,327.16	\$31,000.00	\$69,986.95	\$64,000.00	\$28,563.31
!G 622-10105	ATM Holding Account - Liquor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-10106	Liquor - Savings Account	\$67,209.23	\$0.00	\$0.00	\$0.00	\$0.00	\$67,209.23
!G 622-10113	Cash - Liquor - ATM Off Sale	\$2,366.08	\$4,982.13	\$6,500.00	\$7,623.19	\$9,500.00	\$489.27
!G 622-10200	Petty Cash	\$3,833.75	\$0.00	\$0.00	\$0.00	\$0.00	\$3,833.75
!G 622-10210	Cash On Hand	\$1,279.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,279.00
!G 622-10250	Transfer Account	\$26,256.69	\$37,500.00	\$37,560.00	\$73,500.00	\$76,100.00	\$23,656.69
!G 622-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-11501	Accounts Receivable - House ch	\$5,945.75	\$3,475.92	\$4,302.73	\$7,815.86	\$4,819.16	\$8,942.45
!G 622-11800	Return Checks	\$0.00	\$132.58	\$0.00	\$132.58	\$43.73	\$88.85
!G 622-11900	Credit Cards Outstanding - Liq	\$18,527.26	\$126,936.54	\$127,991.84	\$260,378.64	\$268,514.80	\$10,391.10
!G 622-14100	Inventory Assets - On Sale	\$8,306.50	\$10,025.52	\$14,326.34	\$25,070.71	\$25,408.82	\$7,968.39
!G 622-14110	Inventory Assets - Off Sale	\$360,963.64	\$111,182.10	\$107,231.83	\$212,554.02	\$211,203.51	\$362,314.15
!G 622-14200	Inventory Assets - Food On sal	\$2,706.90	\$9,596.36	\$9,091.70	\$18,704.27	\$16,883.16	\$4,528.01
!G 622-15500	Prepaid Items	\$17,850.55	\$0.00	\$2,701.10	\$0.00	\$5,402.20	\$12,448.35
!G 622-16200	Fixed Asset-Buildings	\$2,117,193.06	\$0.00	\$0.00	\$0.00	\$0.00	\$2,117,193.06
!G 622-16205	Fixed Assets - Leasehold Impro	\$28,379.99	\$0.00	\$0.00	\$0.00	\$0.00	\$28,379.99
!G 622-16215	Accumulated Depreciation - Liq	-\$677,555.44	\$0.00	\$5,585.54	\$0.00	\$11,257.18	-\$688,812.62
!G 622-16400	Fixed Asset-Equip/Machinery	\$260,418.41	\$0.00	\$0.00	\$0.00	\$0.00	\$260,418.41
!G 622-16420	Fixed Asset-Office Equipment	\$1,852.29	\$0.00	\$0.00	\$0.00	\$0.00	\$1,852.29
!G 622-16460	Furniture & Fixtures	\$1,834.54	\$0.00	\$0.00	\$0.00	\$0.00	\$1,834.54
!G 622-17100	Bond Discount	\$22,821.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,821.00
!G 622-17200	Bond Issuance Costs	\$45,632.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,632.00

CITY OF STACY

Balance Sheet

Current Period: February 2014

Account	Last Dim Descr	Begin Yr	MTD Debit	MTD Credit	YTD Debit	YTD Credit	Current Balance
!G 622-17500	Accum Amort - Discount	-\$9,128.04	\$0.00	\$190.17	\$0.00	\$380.34	-\$9,508.38
!G 622-17550	Accum Amort - Issuance	-\$18,255.96	\$0.00	\$380.33	\$0.00	\$760.66	-\$19,016.62
!G 622-20200	Accounts Payable	-\$105,837.76	\$141,927.72	\$136,518.48	\$412,274.87	\$378,976.12	-\$72,539.01
!G 622-20400	Garnishments Payable	\$0.00	\$186.04	\$186.04	\$372.08	\$372.08	\$0.00
!G 622-20803	Sales Tax Payable	-\$21,555.00	\$17,391.00	\$16,277.58	\$38,946.00	\$33,668.66	-\$16,277.66
!G 622-20804	Loan Payable City of Stacy liq	-\$168,815.97	\$0.00	\$0.00	\$0.00	\$0.00	-\$168,815.97
!G 622-21500	Accrued Interest Payable	-\$30,391.65	\$0.00	\$5,806.46	\$36,470.00	\$11,884.81	-\$5,806.46
!G 622-21600	Accrued Wages & Salaries Paya	-\$22,339.90	\$13,939.60	\$13,740.38	\$26,030.65	\$27,679.98	-\$23,989.23
!G 622-21601	Accrued Payroll	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21700	Accrued Payroll Deductions Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21701	Federal Withholding	\$0.00	\$2,733.85	\$2,733.85	\$5,176.92	\$5,176.92	\$0.00
!G 622-21702	State Withholding	\$0.00	\$1,252.23	\$1,252.23	\$2,380.57	\$2,380.57	\$0.00
!G 622-21703	FICA Tax Withholding	-\$75.46	\$4,439.58	\$4,439.58	\$8,655.96	\$8,580.50	\$0.00
!G 622-21704	PERA	\$0.00	\$3,097.57	\$3,097.57	\$5,994.92	\$5,994.92	\$0.00
!G 622-21709	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21710	Other Deductions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21711	AFLAC	\$0.00	\$42.00	\$42.00	\$63.00	\$63.00	\$0.00
!G 622-21715	457 Retirement	\$0.00	\$1,168.46	\$1,168.46	\$1,168.46	\$2,336.92	-\$1,168.46
!G 622-22004	Gift Certificates	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-22525	Current Amount	-\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$70,000.00
!G 622-22530	Revenue Bonds Payable	-\$1,545,000.00	\$0.00	\$0.00	\$75,000.00	\$0.00	-\$1,470,000.00
!G 622-22535	Current Amount	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
!G 622-25300	Unreserved Fund Balance	-\$671,942.94	\$186,313.98	\$184,607.49	\$359,248.04	\$383,249.36	-\$695,944.26
!G 622-26000	Transfers to City of Stacy -Li	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
!G 622-26740	Retained Earnings - Liquor	-\$246,503.59	\$0.00	\$0.00	\$0.00	\$0.00	-\$246,503.59
FUND 622 ON & OFF SALE COMBINED		\$0.00	\$1,034,012.05	\$1,034,012.05	\$2,317,200.98	\$2,317,200.98	\$0.00
Grand Total		\$0.00	\$1,633,140.80	\$1,633,140.80	\$3,530,136.54	\$3,530,136.54	\$0.00

CITY OF STACY
***Revenue Guideline©**

Current Period: February 2014

		2014	2014	February	2014	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
STACY BAR & GRILL						
Active	R 620-49769-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49769-36210 Interest Earnings	\$0.00	\$80.06	\$35.26	-\$80.06	0.00%
Active	R 620-49769-37821 Pull Tab Income -	\$0.00	\$3,184.30	\$1,512.10	-\$3,184.30	0.00%
Active	R 620-49769-37911 Liquor Sales -On	\$0.00	\$26,466.11	\$12,973.89	-\$26,466.11	0.00%
Active	R 620-49769-37912 Beer Sales -On S	\$0.00	\$40,885.57	\$18,434.86	-\$40,885.57	0.00%
Active	R 620-49769-37913 Wine Sales -On S	\$0.00	\$1,129.13	\$508.75	-\$1,129.13	0.00%
Active	R 620-49769-37914 Soft Drinks -On S	\$0.00	\$3,444.49	\$1,667.66	-\$3,444.49	0.00%
Active	R 620-49769-37915 Other Merchandis	\$0.00	\$120.00	\$120.00	-\$120.00	0.00%
Active	R 620-49769-37916 Food Sales - On	\$0.00	\$42,192.97	\$20,541.31	-\$42,192.97	0.00%
Active	R 620-49769-37917 Cigarette - On	\$0.00	\$593.34	\$305.66	-\$593.34	0.00%
Active	R 620-49769-37918 Banquet Sales - O	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49769-37919 ATM Income - On	\$0.00	\$1,324.80	\$626.40	-\$1,324.80	0.00%
Active	R 620-49769-37920 Vending Machine	\$0.00	\$1,755.00	\$512.00	-\$1,755.00	0.00%
Active	R 620-49769-37930 Cash Discounts -	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49769-37940 Cash Over -On Sa	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total STACY BAR & GRILL		\$0.00	\$121,175.77	\$57,237.89	-\$121,175.77	0.00%
STACY WINE & SPIRITS						
Active	R 621-49750-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 621-49750-36210 Interest Earnings	\$0.00	\$73.10	\$32.08	-\$73.10	0.00%
Active	R 621-49750-37811 Liquor Sales -Off	\$0.00	\$93,647.20	\$45,144.19	-\$93,647.20	0.00%
Active	R 621-49750-37812 Beer Sales -Off S	\$0.00	\$127,204.12	\$61,810.86	-\$127,204.12	0.00%
Active	R 621-49750-37813 Wine Sales -Off S	\$0.00	\$39,550.71	\$19,624.08	-\$39,550.71	0.00%
Active	R 621-49750-37814 Soft Drinks -Off S	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 621-49750-37815 Other Merchandis	\$0.00	-\$271.95	(\$143.10)	\$271.95	0.00%
Active	R 621-49750-37816 Tobacco Sales -	\$0.00	\$325.40	\$132.74	-\$325.40	0.00%
Active	R 621-49750-37817 Mix Sales - Off	\$0.00	\$6,461.75	\$3,301.21	-\$6,461.75	0.00%
Active	R 621-49750-37818 Cigarette - Off	\$0.00	\$6,949.18	\$3,340.81	-\$6,949.18	0.00%
Active	R 621-49750-37819 ATM Income - Off	\$0.00	\$188.00	\$124.55	-\$188.00	0.00%
Active	R 621-49750-37820 Vending Machine	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total STACY WINE & SPIRITS		\$0.00	\$274,127.51	\$133,367.42	-\$274,127.51	0.00%
ON & OFF SALE COMBINED						
Active	R 622-49750-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total ON & OFF SALE COMBINED		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Report Total		\$0.00	\$395,303.28	\$190,605.31	-\$395,303.28	0.00%

CITY OF STACY
***Expenditure Guideline©**

Current Period: February 2014

		2014	2014	February	Enc	2014	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
STACY BAR & GRILL							
Active	E 620-49769-101 Full-Time Employee	\$0.00	\$3,856.37	\$1,158.95	\$0.00	-\$3,856.37	0.00%
Active	E 620-49769-102 Overtime Compensa	\$0.00	\$524.17	\$0.00	\$0.00	-\$524.17	0.00%
Active	E 620-49769-103 Part-Time Employee	\$0.00	\$20,786.49	\$10,979.27	\$0.00	-\$20,786.49	0.00%
Active	E 620-49769-120 Employer Contrib Re	\$0.00	\$873.02	\$436.51	\$0.00	-\$873.02	0.00%
Active	E 620-49769-121 PERA Employer	\$0.00	\$1,723.04	\$914.20	\$0.00	-\$1,723.04	0.00%
Active	E 620-49769-122 FICA Employer	\$0.00	\$2,166.78	\$1,127.68	\$0.00	-\$2,166.78	0.00%
Active	E 620-49769-123 Medicare	\$0.00	\$506.75	\$263.74	\$0.00	-\$506.75	0.00%
Active	E 620-49769-131 Employer Paid Healt	\$0.00	\$58.10	\$29.05	\$0.00	-\$58.10	0.00%
Active	E 620-49769-136 Employer Paid Dis. I	\$0.00	\$310.96	\$155.48	\$0.00	-\$310.96	0.00%
Active	E 620-49769-142 Unemployment Bene	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-200 Office Supplies (GE	\$0.00	\$82.33	\$82.33	\$0.00	-\$82.33	0.00%
Active	E 620-49769-207 Computer Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-208 Training and Instructi	\$0.00	-\$338.00	(\$338.00)	\$0.00	\$338.00	0.00%
Active	E 620-49769-211 Cleaning Supplies	\$0.00	\$512.69	\$423.14	\$0.00	-\$512.69	0.00%
Active	E 620-49769-214 Operating Supplies	\$0.00	\$2,046.50	\$1,244.53	\$0.00	-\$2,046.50	0.00%
Active	E 620-49769-259 Cost of Goods Sold	\$0.00	\$20,458.82	\$14,326.34	\$0.00	-\$20,458.82	0.00%
Active	E 620-49769-260 Cost of Goods Sold -	\$0.00	\$16,701.75	\$8,971.68	\$0.00	-\$16,701.75	0.00%
Active	E 620-49769-300 Professional Srvs (G	\$0.00	\$30.00	\$30.00	\$0.00	-\$30.00	0.00%
Active	E 620-49769-301 Auditing and Acctg S	\$0.00	\$1,150.00	\$575.00	\$0.00	-\$1,150.00	0.00%
Active	E 620-49769-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-314 Bank Fees	\$0.00	\$1,574.92	\$777.42	\$0.00	-\$1,574.92	0.00%
Active	E 620-49769-315 License & Permits	\$0.00	\$99.16	\$49.58	\$0.00	-\$99.16	0.00%
Active	E 620-49769-320 Communications (G	\$0.00	\$929.09	\$509.22	\$0.00	-\$929.09	0.00%
Active	E 620-49769-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-326 Web Page/Internet S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-333 Shipping/Freight	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-340 Advertising	\$0.00	\$896.85	\$615.00	\$0.00	-\$896.85	0.00%
Active	E 620-49769-360 Insurance (GENERA	\$0.00	\$2,930.76	\$1,465.38	\$0.00	-\$2,930.76	0.00%
Active	E 620-49769-381 Electric Utilities	\$0.00	\$6,717.87	\$4,352.91	\$0.00	-\$6,717.87	0.00%
Active	E 620-49769-383 Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-406 Maintenance	\$0.00	\$2,158.03	\$1,422.44	\$0.00	-\$2,158.03	0.00%
Active	E 620-49769-407 Repairs	\$0.00	\$1,418.03	\$525.00	\$0.00	-\$1,418.03	0.00%
Active	E 620-49769-415 Other Equipment Re	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-420 Depreciation	\$0.00	\$6,426.13	\$3,198.90	\$0.00	-\$6,426.13	0.00%
Active	E 620-49769-431 Cash Short	\$0.00	\$25.92	(\$20.79)	\$0.00	-\$25.92	0.00%
Active	E 620-49769-432 Uncollectable Check	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-433 Dues and Subscripti	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-437 Other Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-438 Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-442 Music & Bar Entertai	\$0.00	\$3,627.00	\$1,217.00	\$0.00	-\$3,627.00	0.00%
Active	E 620-49769-443 Rent Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-604 Bond Issuance Fees	\$0.00	\$550.00	\$0.00	\$0.00	-\$550.00	0.00%
Active	E 620-49769-610 Interest	\$0.00	\$9,307.71	\$4,574.17	\$0.00	-\$9,307.71	0.00%
Active	E 620-49770-259 Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total STACY BAR & GRILL		\$0.00	\$108,111.24	\$59,066.13	\$0.00	-\$108,111.24	0.00%
STACY WINE & SPIRITS							
Active	E 621-49750-101 Full-Time Employee	\$0.00	\$15,739.86	\$7,739.65	\$0.00	-\$15,739.86	0.00%
Active	E 621-49750-102 Overtime Compensa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-103 Part-Time Employee	\$0.00	\$5,921.54	\$2,867.59	\$0.00	-\$5,921.54	0.00%

CITY OF STACY
***Expenditure Guideline©**

Current Period: February 2014

		2014	2014	February	Enc	2014	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 621-49750-120 Employer Contrib Re	\$0.00	\$1,463.90	\$731.95	\$0.00	-\$1,463.90	0.00%
Active	E 621-49750-121 PERA Employer	\$0.00	\$1,496.43	\$749.30	\$0.00	-\$1,496.43	0.00%
Active	E 621-49750-122 FICA Employer	\$0.00	\$1,279.70	\$640.77	\$0.00	-\$1,279.70	0.00%
Active	E 621-49750-123 Medicare	\$0.00	\$299.29	\$149.87	\$0.00	-\$299.29	0.00%
Active	E 621-49750-131 Employer Paid Healt	\$0.00	\$832.30	\$416.15	\$0.00	-\$832.30	0.00%
Active	E 621-49750-136 Employer Paid Dis. I	\$0.00	\$203.80	\$101.90	\$0.00	-\$203.80	0.00%
Active	E 621-49750-142 Unemployment Bene	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-200 Office Supplies (GE	\$0.00	\$32.42	\$0.00	\$0.00	-\$32.42	0.00%
Active	E 621-49750-208 Training and Instructi	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-214 Operating Supplies	\$0.00	\$88.61	\$59.84	\$0.00	-\$88.61	0.00%
Active	E 621-49750-259 Cost of Goods Sold	\$0.00	\$209,829.54	\$106,745.68	\$0.00	-\$209,829.54	0.00%
Active	E 621-49750-261 COGS - Delivery Off	\$0.00	\$1,702.58	\$890.21	\$0.00	-\$1,702.58	0.00%
Active	E 621-49750-300 Professional Svrs (G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-301 Auditing and Acctg S	\$0.00	\$1,150.00	\$575.00	\$0.00	-\$1,150.00	0.00%
Active	E 621-49750-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-314 Bank Fees	\$0.00	\$5,440.79	\$2,448.61	\$0.00	-\$5,440.79	0.00%
Active	E 621-49750-315 License & Permits	\$0.00	\$395.94	\$197.97	\$0.00	-\$395.94	0.00%
Active	E 621-49750-320 Communications (G	\$0.00	\$388.96	\$205.67	\$0.00	-\$388.96	0.00%
Active	E 621-49750-322 Postage	\$0.00	\$93.84	\$0.00	\$0.00	-\$93.84	0.00%
Active	E 621-49750-326 Web Page/Internet S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-333 Shipping/Freight	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-340 Advertising	\$0.00	\$1,215.38	\$811.04	\$0.00	-\$1,215.38	0.00%
Active	E 621-49750-360 Insurance (GENERA	\$0.00	\$1,976.34	\$988.17	\$0.00	-\$1,976.34	0.00%
Active	E 621-49750-381 Electric Utilities	\$0.00	\$2,896.25	\$1,666.79	\$0.00	-\$2,896.25	0.00%
Active	E 621-49750-383 Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-406 Maintenance	\$0.00	\$441.64	\$278.38	\$0.00	-\$441.64	0.00%
Active	E 621-49750-407 Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-415 Other Equipment Re	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-420 Depreciation	\$0.00	\$4,831.05	\$2,386.64	\$0.00	-\$4,831.05	0.00%
Active	E 621-49750-431 Cash Short	\$0.00	\$289.30	\$110.12	\$0.00	-\$289.30	0.00%
Active	E 621-49750-432 Uncollectable Check	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-433 Dues and Subscripti	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-437 Other Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-438 Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-443 Rent Expense	\$0.00	\$1,363.16	\$681.58	\$0.00	-\$1,363.16	0.00%
Active	E 621-49750-604 Bond Issuance Fees	\$0.00	\$100.00	\$0.00	\$0.00	-\$100.00	0.00%
Active	E 621-49750-610 Interest	\$0.00	\$3,718.10	\$1,802.79	\$0.00	-\$3,718.10	0.00%
Active	E 621-49751-259 Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total STACY WINE & SPIRITS	\$0.00	\$263,190.72	\$133,245.67	\$0.00	-\$263,190.72	0.00%
	Report Total	\$0.00	\$371,301.96	\$192,311.80	\$0.00	-\$371,301.96	0.00%